

FISCAL ESTIMATE FORM**2019 Session**

☒ ORIGINAL ☐ UPDATED
☐ CORRECTED ☐ SUPPLEMENTAL

LRB #**INTRODUCTION #**

Admin. Rule # TAX 12.05,12.055,12.06,12.065, and
12.07

Subject

The rule changes modernize language and processes for assessor certification and training.

Fiscal Effect

State: ☒ No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

☐ Increase Existing Appropriation ☐ Increase Existing Revenues
☐ Decrease Existing Appropriation ☐ Decrease Existing Revenues
☐ Create New Appropriation

☐ Increase Costs - May be Possible to Absorb
Within Agency's Budget ☐ Yes ☐ No

☐ Decrease Costs

Local: ☐ No Local Government Costs

1. ☐ Increase Costs
 ☐ Permissive ☐ Mandatory
2. ☒ Decrease Costs
 ☒ Permissive ☐ Mandatory

3. ☐ Increase Revenues
 ☐ Permissive ☐ Mandatory
4. ☐ Decrease Revenues
 ☐ Permissive ☐ Mandatory

5. Types of Local Governmental Units Affected:
☒ Towns ☒ Villages ☒ Cities
☒ Counties ☐ Others
☐ School Districts ☐ WTCS Districts

Fund Sources Affected

☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S

Affected Ch. 20 Appropriations**Assumptions Used in Arriving at Fiscal Estimate:**

The Department of Revenue (DOR) Chapter Tax 12 revisions modernize language and processes for assessor certification and training. The proposed changes include the following: remove the word "classroom" to reflect online/electronic instruction, remove the "notarized" application requirement, reduce the minimum course hours to 30 minutes from 2.5 hours to reflect the move from classroom to electronic training, remove requirements to physically mail requests for temporary assessor certification, require DOR to review assessor certification levels and justification every five years as opposed to every ten, and to clarify confusing or contradictory language.

There is no state fiscal effect. The changes will potentially decrease local government costs for travel, training, and temporary assessor certifications by an unknown amount.

Long-Range Fiscal Implications:

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Date
01-10-2019

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2019 Session
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Admin. Rule # TAX

2.05, 12.055, 12.06, 12.065, and
12.07**Subject**

The rule changes modernize language and processes for assessor certification and training.

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:		Annualized Fiscal impact on State funds from:	
A. State Costs by Category		Increased Costs	Decreased Costs
State Operations – Salaries and Fringe	\$		\$ -
(FTE Position Changes)	(FTE)		(- FTE)
State Operations-Other Costs			-
Local Assistance			-
Aids to Individuals or Organizations			-
TOTAL State Costs by Category	\$		\$ -
B. State Costs by Source of Funds		Increased Costs	Decreased Costs
GPR	\$		\$ -
FED			-
PRO/PRS			-
SEG/SEG-S	\$		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)		Increased Rev.	Decreased Rev.
GPR Taxes	\$		\$
GPR Earned			-
FED			-
PRO/PRS			-
SEG/SEG-S			-
TOTAL State Revenues	\$		\$

NET ANNUALIZED FISCAL IMPACT**STATE****LOCAL**

NET CHANGE IN COSTS \$

\$

NET CHANGE IN REVENUES \$

\$

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